

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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**Description:** This program includes: The Field Services Bureau is responsible for the administration of statewide programs for: 1) taxpayer assistance; 2) collection of delinquent taxes; and 3) compliance activities. The Income/Inheritance Tax Audit Bureau is responsible for the examination of Idaho individual, fiduciary, partnership, and corporation income tax returns to assure compliance with the income tax laws of the state. In addition, the processing and audit of all mine license, inheritance tax, and kilowatt hour tax returns is accomplished within this Bureau. The Sales/Miscellaneous Tax Audit Section administers the Sales Tax Act of 1965 by auditing and providing information to individuals and firms who conduct business in the state of Idaho. This Bureau also collects beer, wine, tobacco, and cigarette taxes; audits the accounts, and keeps dealers apprised on changes in the laws. The Motor Fuel Tax Section is responsible for the administration and audit of taxes on gasoline, aircraft fuel, and special fuels (diesel, propane, and natural gas). Multi-State Tax Compact allows Idaho to bring uniformity and compatibility to the tax laws of the various states in cases where those laws affect multi-state business.

### FY 2003 Original Appropriation

3.00 FY 2003 Original Appropriation: SB 1527

General	177.60	9,272,600	1,378,600	0	0	0	10,651,200
Dedicated	45.40	2,315,100	746,900	5,700	0	0	3,067,700
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>223.00</b>	<b>11,587,700</b>	<b>2,125,500</b>	<b>5,700</b>	<b>0</b>	<b>0</b>	<b>13,718,900</b>

### Appropriation Adjustments

4.43 Negative Supplemental: The General Fund holdback, as directed by Executive Orders 2002-08 and 2002-09, is incorporated as a negative supplemental appropriation for FY 2003.

General	0.00	(441,600)	0	0	0	0	(441,600)
<b>Total</b>	<b>0.00</b>	<b>(441,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(441,600)</b>

### FY 2003 Total Appropriation

General	177.60	8,831,000	1,378,600	0	0	0	10,209,600
Dedicated	45.40	2,315,100	746,900	5,700	0	0	3,067,700
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>223.00</b>	<b>11,146,100</b>	<b>2,125,500</b>	<b>5,700</b>	<b>0</b>	<b>0</b>	<b>13,277,300</b>

### Expenditure Adjustments

6.31 FTP or Fund Adjustment: Increase spending authority to recognize federal funds for a noncognizable motor fuels grant.

Federal	0.00	60,000	18,500	0	0	0	78,500
<b>Total</b>	<b>0.00</b>	<b>60,000</b>	<b>18,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,500</b>

### FY 2003 Estimated Expenditures

General	177.60	8,831,000	1,378,600	0	0	0	10,209,600
Dedicated	45.40	2,315,100	746,900	5,700	0	0	3,067,700
Federal	0.00	60,000	18,500	0	0	0	78,500
<b>Total</b>	<b>223.00</b>	<b>11,206,100</b>	<b>2,144,000</b>	<b>5,700</b>	<b>0</b>	<b>0</b>	<b>13,355,800</b>

Tax Commission, State  
Audit and Collections

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
<b>Base Adjustments</b>							
8.13 FTP or Fund Adjustments: Negative supplemental appropriations recommended in decision unit 4.43 are restored. This allows agencies to reconcile FY 2003 temporary reductions with permanent reductions to base spending authority for FY 2004.							
General	0.00	441,600	0	0	0	0	441,600
<b>Total</b>	<b>0.00</b>	<b>441,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>441,600</b>
8.41 Removal of One-Time Expenditures: Removal of one-time funds for replacement of files, cabinets, conference room chairs, calculators, and other miscellaneous equipment.							
Dedicated	0.00	0	0	(5,700)	0	0	(5,700)
Federal	0.00	(60,000)	(18,500)	0	0	0	(78,500)
<b>Total</b>	<b>0.00</b>	<b>(60,000)</b>	<b>(18,500)</b>	<b>(5,700)</b>	<b>0</b>	<b>0</b>	<b>(84,200)</b>
8.53 Base Reduction: Permanent reductions in agency base budgets are made to accommodate limited General Fund revenue for fiscal year 2004. Reductions will be accommodated through program consolidations, expenditure management, and other program changes that realign funding availability with program requirements.							
General	(1.00)	(441,600)	0	0	0	0	(441,600)
<b>Total</b>	<b>(1.00)</b>	<b>(441,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(441,600)</b>
<b>FY 2004 Base</b>							
General	176.60	8,831,000	1,378,600	0	0	0	10,209,600
Dedicated	45.40	2,315,100	746,900	0	0	0	3,062,000
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>222.00</b>	<b>11,146,100</b>	<b>2,125,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,271,600</b>
<b>Program Maintenance</b>							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance and reduced costs of unemployment insurance and Division of Human Resources fees.							
General	0.00	131,400	0	0	0	0	131,400
Dedicated	0.00	32,900	0	0	0	0	32,900
<b>Total</b>	<b>0.00</b>	<b>164,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,300</b>
10.13 Employee Benefit Costs: The Governor recommends funding to be applied to the employee portion of health and dental insurance cost increases. The employer share of the increase is addressed in decision unit 10.11.							
General	0.00	22,100	0	0	0	0	22,100
Dedicated	0.00	5,700	0	0	0	0	5,700
<b>Total</b>	<b>0.00</b>	<b>27,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,800</b>
10.21 General Inflation: The Governor recommends no increase for inflation.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.44 Building Services Space Charge: The Governor recommends no adjustment to building space charges for state agencies.							
General	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.61 Change In Employee Compensation: The Governor recommends compensation increases be funded with agency salary savings wherever possible.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.62 Group and Temporary: The Governor recommends compensation increases be funded with agency salary savings wherever possible.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.71 External Nonstandard Adjustment: In 1998, The State Tax Commission agreed to a five year lease extension at the MK Plaza in Boise. This recommendation provides funds for a rent increase as outlined in the lease contract.							
General	0.00	0	133,000	0	0	0	133,000
Dedicated	0.00	0	29,100	0	0	0	29,100
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>162,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162,100</b>
10.72 External Nonstandard Adjustment: Provide funds for additional increases in postal expenses.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	2,400	0	0	0	2,400
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,400</b>
<b>FY 2004 Total Maintenance</b>							
General	176.60	8,984,500	1,511,600	0	0	0	10,496,100
Dedicated	45.40	2,353,700	778,400	0	0	0	3,132,100
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>222.00</b>	<b>11,338,200</b>	<b>2,290,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,628,200</b>
<b>FY 2004 Gov's Recommendation</b>							
General	176.60	8,984,500	1,511,600	0	0	0	10,496,100
Dedicated	45.40	2,353,700	778,400	0	0	0	3,132,100
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>222.00</b>	<b>11,338,200</b>	<b>2,290,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,628,200</b>